

“(1) the environmental review has failed substantially and materially to comply with the requirements of NEPA; and

“(2) the failure described in paragraph (1) cannot be cured by supplementing the environmental document or other mitigation and monitoring measures.”; and

(5) in subsection (f) (as so redesignated), in the matter preceding paragraph (1), by striking “this section” and inserting “this title”.

SA 2392. Mr. BENNET submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division H, insert the following:

TITLE VII—DISASTER MITIGATION

SEC. 80701. SHORT TITLE.

This title may be cited as the “SHELTER Act”.

SEC. 80702. NONREFUNDABLE PERSONAL CREDIT FOR DISASTER MITIGATION EXPENDITURES.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 25D the following new section: “SEC. 25E. DISASTER MITIGATION EXPENDITURES.

“(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 25 percent of the qualified disaster mitigation expenditures made by the taxpayer during such taxable year.

“(b) MAXIMUM CREDIT.—

“(1) IN GENERAL.—Subject to paragraph (2), the credit allowed under subsection (a) for any taxable year shall not exceed \$5,000.

“(2) PHASEOUT.—

“(A) IN GENERAL.—The amount under paragraph (1) for the taxable year shall be reduced (but not below zero) by an amount which bears the same ratio to the amount under such paragraph as—

“(i) the amount (not less than zero) equal to the adjusted gross income of the taxpayer for such taxable year minus \$84,200, bears to

“(ii) \$40,800.

“(B) JOINT RETURN.—For purposes of determining the amount of any reduction under subparagraph (A) for any taxable year, if a joint return was filed for such taxable year, each of the dollar amounts under such subparagraph shall be doubled.

“(C) INFLATION ADJUSTMENT.—In the case of any taxable year after 2022, each of the dollar amounts under subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2021’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(D) ROUNDING.—If any reduction determined under subparagraph (A) or (B) is not a multiple of \$50, or any increase under subparagraph (C) is not a multiple of \$50, such amount shall be rounded to the nearest multiple of \$50.

“(c) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED DISASTER MITIGATION EXPENDITURE.—

“(A) IN GENERAL.—The term ‘qualified disaster mitigation expenditure’ means an expenditure relating to a qualified dwelling unit—

“(i) for property to—

“(I) improve the strength of a roof deck attachment,

“(II) create a secondary water barrier to prevent water intrusion or mitigate against potential water intrusion from wind-driven rain,

“(III) improve the durability, impact resistance (not less than class 3 or 4 rating), or fire resistance (not less than class A rating) of a roof covering,

“(IV) brace gable-end walls,

“(V) reinforce the connection between a roof and supporting wall,

“(VI) protect openings from penetration by wind-borne debris,

“(VII) protect exterior doors and garages from natural hazards,

“(VIII) complete measures contained in the publication of the Federal Emergency Management Agency entitled ‘Wind Retrofit Guide for Residential Buildings’ (P-804),

“(IX) elevate the qualified dwelling unit, as well as utilities, machinery, or equipment, above the base flood elevation or other applicable minimum elevation requirement,

“(X) seal walls in the basement of the qualified dwelling unit using waterproofing compounds, or

“(XI) protect propane tanks or other external fuel sources,

“(ii) to install—

“(I) check valves to prevent flood water from backing up into drains,

“(II) flood vents, breakaway walls or open lattice for homes located in V zones,

“(III) a stormwater drainage system or improve an existing system,

“(IV) natural or nature-based features for flood control, including living shorelines,

“(V) roof coverings, sheathing, flashing, roof and attic vents, eaves, or gutters that conform to ignition-resistant construction standards,

“(VI) wall components for wall assemblies that conform to ignition-resistant construction standards,

“(VII) a wall-to-foundation anchor or connector, or a shear transfer anchor or connector,

“(VIII) wood structural panel sheathing for strengthening cripple walls,

“(IX) anchorage of the masonry chimney to the framing,

“(X) prefabricated lateral resisting systems,

“(XI) a standby generator system consisting of a standby generator and an automatic transfer switch,

“(XII) a storm shelter that meets the design and construction standards established by the International Code Council and the National Storm Shelter Association (ICC-500), or a safe room that satisfies the criteria contained in—

“(aa) the publication of the Federal Emergency Management Agency entitled ‘Safe Rooms for Tornadoes and Hurricanes’ (P-361), or

“(bb) the publication of the Federal Emergency Management Agency entitled ‘Taking Shelter from the Storm’ (P-320),

“(XIII) a lightning protection system,

“(XIV) exterior walls, doors, windows, or other exterior dwelling unit elements that conform to ignition-resistant construction standards,

“(XV) exterior deck or fence components that conform to ignition-resistant construction standards,

“(XVI) structure-specific water hydration systems, including fire mitigation systems

such as interior and exterior sprinkler systems,

“(XVII) water capture and delivery systems to accommodate drought events or to decrease water use, including the design of such systems,

“(XVIII) flood openings for fully enclosed areas below the lowest floor of the dwelling unit,

“(XIX) lateral bracing for wall elements, foundation elements, and garage doors or other large openings to resist seismic loads, or

“(XX) automatic shutoff valves for water and gas lines, or

“(iii) for services or equipment to—

“(I) create buffers around the qualified dwelling unit through the removal or reduction of flammable vegetation, including vertical clearance of tree branches,

“(II) create buffers around the dwelling unit through—

“(aa) the removal of exterior deck or fence components or ignition-prone landscape features, or

“(bb) replacement of the components or features described in item (aa) with components or features that conform to ignition-resistant construction standards,

“(III) perform fire maintenance procedures identified by the Federal Emergency Management Agency or the United States Forest Service, including fuel management techniques such as creating fuel and fire breaks,

“(IV) gather and analyze water and weather data to better understand the local climate and drought history,

“(V) replace flammable vegetation with less flammable species, or

“(VI) determine the risk of natural disasters which may occur in the area in which the qualified dwelling unit is located, or

“(iv) for property relating to satisfying the standards required for receipt of a FOR-TIFIED designation from the Insurance Institute for Business and Home Safety, provided that the qualified dwelling unit receives such designation following installation of such property.

“(B) EXCEPTION.—The term ‘qualified disaster mitigation expenditure’ shall not include any expenditure or portion thereof which is paid, funded, or reimbursed by a Federal, State, or local government entity, or any political subdivision, agency, or instrumentality thereof.

“(2) QUALIFIED DWELLING UNIT.—The term ‘qualified dwelling unit’ means a dwelling unit which is—

“(A) located—

“(i) in the United States or in a territory of the United States, and

“(ii) in an area—

“(I) in which a Federal disaster declaration has been made within the preceding 10-year period, or

“(II) which is adjacent to an area described in subclause (I), and

“(B) used as a residence by the taxpayer.

“(d) LIMITATION.—

“(1) IN GENERAL.—In the case of an expenditure described in clause (i) or (ii) of subsection (c)(1)(A), such expenditure shall be taken into account in determining the qualified disaster mitigation expenditures made by the taxpayer during the taxable year only if the onsite preparation, assembly, or original installation of the property with respect to which such expenditure is made has been completed in a manner that is deemed to be in compliance with the latest published editions of relevant consensus-based codes, specifications, and standards or any more restrictive Federal, State, or local floodplain management standards and consistent with floodplain management regulations for the local jurisdiction in which the qualified dwelling unit is located.

“(2) LATEST PUBLISHED EDITIONS.—The term ‘latest published editions’ means, with respect to relevant consensus-based codes, specifications, and standards, either of the 2 most recently published editions.

“(e) LABOR COSTS.—For purposes of this section, expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property described in clause (i) or (ii) of subsection (c)(1)(A) shall be taken into account in determining the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(f) INSPECTION COSTS.—For purposes of this section, expenditures for the cost of any inspection required under subsection (d) which is properly allocable to the inspection of the preparation, assembly, or installation of the property described in clause (i) or (ii) of subsection (c)(1)(A) shall be taken into account in determining the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(g) DOCUMENTATION.—Any taxpayer claiming the credit under this section shall provide the Secretary with adequate documentation regarding the specific qualified disaster mitigation expenditures made by the taxpayer during the taxable year, as well as such other information or documentation as the Secretary may require.”.

(b) CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25D the following new item:

“Sec. 25E. Disaster mitigation expenditures.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

SEC. 80703. BUSINESS-RELATED CREDIT FOR DISASTER MITIGATION.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 45T the following new section:

“SEC. 45U. DISASTER MITIGATION CREDIT.

“(a) GENERAL RULE.—For purposes of section 38, the disaster mitigation credit determined under this section for any taxable year is an amount equal to 25 percent of the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(b) MAXIMUM CREDIT.—

“(1) IN GENERAL.—Subject to paragraph (2), the amount of the credit determined under subsection (a) for any taxable year shall not exceed \$5,000.

“(2) PHASEOUT.—

“(A) IN GENERAL.—The amount under paragraph (1) for the taxable year shall be reduced (but not below zero) by an amount which bears the same ratio to the amount under such paragraph as—

“(i) the amount (not less than zero) equal to the average gross receipts of the taxpayer over the 3 preceding taxable years minus \$5,000,000, bears to

“(ii) \$5,000,000.

“(B) INFLATION ADJUSTMENT.—In the case of any taxable year after 2022, each of the dollar amounts under subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2021’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(C) ROUNDING.—If any reduction determined under subparagraph (A) is not a multiple of \$50, or any increase under subparagraph (B) is not a multiple of \$50, such

amount shall be rounded to the nearest multiple of \$50.

“(c) QUALIFIED DISASTER MITIGATION EXPENDITURE.—For purposes of this section, the term ‘qualified disaster mitigation expenditure’ has the same meaning given such term under paragraph (1) of section 25E(c), except that ‘place of business’ shall be substituted for ‘qualified dwelling unit’ each place it appears in such paragraph.

“(d) SPECIAL RULES.—Rules similar to the rules of subsections (d) through (g) of section 25E shall apply for purposes of this section.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) of such Code is amended by striking “plus” at the end of paragraph (32), by striking the period at the end of paragraph (33) and inserting “, plus”, and by adding at the end the following new paragraph:

“(34) the disaster mitigation credit determined under section 45U(a).”.

(2) The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 45T the following new item:

“Sec. 45U. Disaster mitigation credit.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

SA 2393. Ms. CORTEZ MASTO (for herself and Mr. CRAMER) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

In section 102(f)(1)(C) of title 49, United States Code (as added by section 14009(2)), strike “and” at the end.

In section 102(f)(1) of title 49, United States Code (as added by section 14009(2)), redesignate subparagraph (D) as subparagraph (E).

In section 102(f)(1) of title 49, United States Code (as added by section 14009(2)), insert after subparagraph (C) the following:

“(D) to provide technical assistance to Indian Tribes and Tribal organizations with respect to the financing of Tribal transportation projects across Federal programs; and

SA 2394. Ms. CORTEZ MASTO submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in title V of division B, insert the following:

SEC. 250. RESEARCH AND DEVELOPMENT STRATEGIC PLAN.

(a) IN GENERAL.—Section 6503 of title 49, United States Code (as amended by section 25014), is amended—

(1) in subsection (c)(1)—

(A) in subparagraph (F), by striking “and” at the end;

(B) in subparagraph (G), by striking the semicolon at the end and inserting “; and”; and

(C) by adding at the end the following:

“(H) developing and maintaining a diverse workforce in transportation sectors;”; and

(2) by adding at the end the following:

“(e) DEFINITIONS.—In this section:

“(1) INTELLIGENT TRANSPORTATION TECHNOLOGY.—The term ‘intelligent transportation technology’ means an operational system of various technologies that, when combined and managed, improve the operating capabilities and safety of the overall transportation system.

“(2) TRANSPORTATION SECTOR.—The term ‘transportation sector’ means an industry sector that is involved in construction, manufacturing, maintenance, operation, inspection, logistics, design, or engineering with respect to transportation equipment, materials, technologies, including intelligent transportation technologies, or infrastructure relating to surface, transit, railway, aviation, and maritime transportation.”.

(b) CONFORMING AMENDMENTS.—Section 5505 of title 49, United States Code (as amended by section 25017) is amended—

(1) in subsection (a)(2)(C), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”; and

(2) in subsection (b)(4)(A), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”; and

(3) in subsection (c)(3)(E)(i), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”.

SEC. 250. EMERGING TECHNOLOGIES IN THE TRANSPORTATION WORKFORCE.

(a) EMERGING TECHNOLOGIES RECOMMENDATION EFFORTS.—To the maximum extent practicable, the Secretary shall implement certain recommendations of the Comptroller General of the United States identified in the report entitled “Automated Technologies: DOT Should Take Steps to Ensure Its Workforce Has Skills Needed to Oversee Safety” and dated December 2020, including by—

(1) carrying out efforts to identify all cybersecurity occupations across the Department, and incorporating the occupations relating to overseeing the cybersecurity of automated technologies into the workforce planning efforts of the Department;

(2) assessing skill gaps in key occupations that are involved in overseeing the safety of automated technologies and implementing strategies to close those gaps;

(3) not less frequently than annually, measuring the progress of strategies implemented to close the skill gaps described in paragraph (2) and ensuring other modal administrations of the Department offer training to close those gaps;

(4) collecting and analyzing information on the effectiveness of recruiting strategies, including special payment authorities, in attracting employees of the Department to occupations that oversee the safety of automated technologies; and

(5) sharing the effective recruiting strategies described in paragraph (4) with other modal administrations of the Department.

(b) EMERGING TECHNOLOGIES COORDINATION EFFORT.—At a minimum, the Office of Research, Development, and Technology of the Department, the Chief Information Officer of the Department, and the Intelligent Transportation Systems Joint Program Office of the Department shall coordinate—

(1) to establish a curriculum and leverage existing Department workforce programs to ensure the recruitment and training of cybersecurity and privacy technical experts to assist any modal administration of the Department in overseeing the effectiveness and safety of emerging technologies; and